



LINDA S. ADAMS  
SECRETARY FOR ENVIRONMENTAL  
PROTECTION



ARNOLD SCHWARZENEGGER  
GOVERNOR

# CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD

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June 24, 2008

Mr. William R. Ault  
Director of Public Works  
City of Fountain Valley  
10200 Slater Avenue  
Fountain Valley, CA 92708-4736

RE: FINAL AUDIT REPORT – CITY OF FOUNTAIN VALLEY, GRANT  
AGREEMENTS UBG6-00-3984, UBG7-01-5984 AND UBG8-02-7984

Dear Mr. Ault:

Enclosed is the final audit report of Fountain Valley's Used Oil Recycling Block Grant, UBG6-00-3984, UBG7-01-5984 and UBG8-02-7984, awarded for the periods July 1, 2000, through June 30, 2005. Our audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions.

The draft report issued May 30, 2008 included three findings. As of June 24, 2008, we have not received any response challenging or disputing these findings so we have issued the final report without a response. As a result of the audit report, and enclosed, are four invoices, three for unspent funds and one for accrued interest. We request prompt settlement of the enclosed invoices. The final audit report is intended for your use only.

Due to unforeseen auditor assignments, this audit was not afforded the attention due and was unintentionally set aside. We apologize for any inconvenience this delay may have caused. If you have any questions regarding this report, please contact George Mendoza, Audit Manager, at (916) 324-1358 or [gmendoza@ciwmb.ca.gov](mailto:gmendoza@ciwmb.ca.gov).

Sincerely,

Susan Villa, Branch Manager  
Fiscal Services Branch  
California Integrated Waste Management Board

Enclosures

cc: Steven M. Hauerwaas, Management Analyst  
Corky Mau, Manager, Grant and Loan Resources Branch, CIWMB  
Julie Arico, Accounting Administrator, Accounting, CIWMB  
Don Peri, Supervisor, Grant Programs Section A, CIWMB  
Matthew Lisonbee, Auditor, Audits and Evaluations Unit, CIWMB  
CIWMB Audit Unit Files





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**A GRANT AUDIT**

**CITY OF FOUNTAIN VALLEY**

**Used Oil Recycling Block Grant**

**Grant UBG6-00-3984, UBG7-01-5984  
and UBG8-02-7984**

**For the Periods July 1, 2000  
through June 30, 2005**

**Prepared By:  
California Integrated Waste Management Board  
Audits and Evaluations Unit**

**May 2008**

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## **PREFACE**

The California Integrated Waste Management Board awarded three grants to the City of Fountain Valley for the City to participate in the Used Oil Block Grant Program. The grants were in the amounts of \$19,604 (UBG6-00-3984) covering the period July 1, 2000 through June 30, 2003; \$17,982 (UBG7-01-5984) covering the period July 1, 2001 through June 30, 2004; and \$25,426 (UBG8-02-7984) covering the period July 1, 2002 through June 30, 2005. The grant agreements were funded by the Used Oil Recycling Fund.

The objective of this audit was to determine the City's fiscal compliance with the aforementioned grants. The audit also assessed City's compliance with applicable regulations and agreement requirements, as well as a review of internal controls.

This report is intended for the information and use of CIWMB and City management. However, this report is a matter of public record and its distribution is not limited.

### **STAFF:**

George Mendoza, Audit Manager

Matthew Lisonbee, Auditor



## AUDITOR'S REPORT

Mr. Mark Leary, Executive Director  
California Integrated Waste Management Board  
1001 I Street, MS-25A  
Sacramento, CA 95814

The Audits and Evaluations Unit conducted an audit of the City of Fountain Valley (City) Used Oil Recycling Block Grants. Public Resources Code, Section 48657, requires California Integrated Waste Management Board (CIWMB) shall conduct a selective audit of entities to determine whether grants and recycling incentives are being paid out properly. This audit report meets this statutory requirement and is intended for the information and use of CIWMB and City's management.

This audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions for:

- UBG6-00-3984, July 1, 2000, through June 30, 2003.
- UBG7-01-5984, July 1, 2001, through June 30, 2004.
- UBG8-02-7984, July 1, 2002, through June 30, 2005.

To summarize the grant receipts and expenditures, prepared were Statements of Revenue and Expenditures (hereinafter referred to as Statements) for these agreements executed between CIWMB and City. These Statements were prepared from City's records and are the responsibility of City's management. The audit responsibility is to provide management reassurance on the propriety of grant payments as represented by these Statements.

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors. These standards require that we plan and perform the audit to provide reasonable assurance as to whether City is compliant with the requirements of the grant agreement(s). An audit includes examining, on a substantive and control test basis, evidence supporting sample amounts listed in the Statements and grant compliance disclosures.

As part of the audit, City did provide a management representation letter. This letter is to confirm City's representations provided to us explicitly or implicitly, indicate and document the continuing appropriateness of such representations, and reduce the possibility of misunderstanding concerning the matters that are the subject of the representations.

## **Compliance**

The accompanying Statements were prepared, as described in Note 4, for the purpose of determining City's fiscal compliance with the aforementioned grant agreement. The Statements are not intended to be a presentation of City's total revenue and expenditures.

As discussed in the accompanying schedule of *Findings and Recommendations*, we identified \$137.06 for UBG6-00-3984; \$9,466.62 for grant UBG7-01-5984; and \$6,261.04 for grant UBG8-02-7984 that should be repaid to CIWMB. The combined total amount is \$15,864.72.

The Statements represent fairly, in all material respects, the claimed and audited revenue and expenditures for grant agreements.

As part of obtaining reasonable assurance on the Statements, we performed tests of City's compliance with certain regulations and the grant agreement. The results of our tests disclosed noncompliance with the grant agreement requirement(s) regarding ineligible costs and are fully described in the accompanying Findings and Recommendations Section.

## **Management Controls**

In planning and performing our audit, we considered City's internal control over financial reporting in order to determine our auditing procedures on the Statements and not to provide assurance on the internal control over financial reporting. However, we noted weak internal controls over revised budget changes that were not pre-approved and are fully described in the accompanying Findings and Recommendations Section.

This report is intended solely for the information and use of the CIWMB and City's management, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Susan Villa, Branch Manager  
Fiscal Services Branch  
Administration and Finance Division  
(916) 341-6092

June 24, 2008



# STATEMENT OF REVENUE AND EXPENDITURES

City of Fountain Valley  
Used Oil Recycling Block Grant UBG6-00-3984  
For the Period July 1, 2000 through June 30, 2003

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
State Grant \$19,604.00			
Advanced	\$ 17,643.60	\$ 17,643.60	\$ -
Plus: Earned Interest	\$ -	\$ 1,184.30 ***	\$ 1,184.30
Funds Disencumbered			
Total Revenue	<u>\$ 17,643.60</u>	<u>\$ 18,827.90</u>	<u>\$ 1,184.30</u>
<b>Expenditures:</b>			
Residential Collection	\$ 10,467.96	\$ 2,617.94	\$ 7,850.02 *
Temporary or Mobile Collection	\$ -	\$ -	\$ -
Publicity and Education	\$ -	\$ -	\$ -
Personnel	\$ -	\$ -	\$ -
Storm-Water Mitigation	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 10,467.96</u>	<u>\$ 2,617.94</u>	<u>\$ 7,850.02</u>
<b>Excess of Revenue over Expenditures</b>	<u>\$ 7,175.64</u>	<u>\$ 16,209.96</u>	
		<b>Total Amount Questioned</b>	<u>\$9,034.32</u>

Unspent	+	Questioned	=	Owed to CIWMB
\$ 7,175.64	+	\$9,034.32	=	\$ 16,209.96

Grant Funds That Need to be Repaid	\$16,209.96
-	\$14,888.60 **
-	\$1,184.30 ***
Repayment Due to CIWMB	<u>\$137.06 ****</u>

The accompanying notes are an integral part of this statement.

\* This amount was not eligible for UBG6 grant participation.

\*\* Grantee already repaid CIWMB \$14,888.60 for unexpended grant funds.

\*\*\* Grantee already repaid CIWMB \$1,184.30 for interest.

\*\*\*\* Grantee owes the CIWMB \$137.06 for the UBG6 grant cycle.

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# STATEMENT OF REVENUE AND EXPENDITURES

City of Fountain Valley  
Used Oil Recycling Block Grant UBG7-01-5984  
For the Period July 1, 2001 through June 30, 2004

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
State Grant      \$17,982.00			
Advanced	\$ 16,183.80	\$ 16,183.80	\$ -
Plus: Earned Interest	\$ -	\$ 712.41	\$ 712.41
Funds Disencumbered			
Total Revenue	<u>\$ 16,183.80</u>	<u>\$ 16,896.21</u>	<u>\$ 712.41</u>
<b>Expenditures:</b>			
Residential Collection	\$ 900.00	\$ -	\$ 900.00 *
Temporary or Mobile Collection	\$ -	\$ -	\$ -
Publicity and Education	\$ 4,800.00	\$ -	\$ 4,800.00 **
Personnel	\$ -	\$ -	\$ -
Storm-Water Mitigation	\$ 7,919.04	\$ 7,429.59	\$ 489.45 **
Total Expenditures	<u>\$ 13,619.04</u>	<u>\$ 7,429.59</u>	<u>\$ 6,189.45</u>
<b>Excess of Revenue over Expenditures</b>	<u>\$ 2,564.76 ***</u>	<u>\$ 9,466.62</u>	
			<u>\$6,901.86</u>
		<b>Total Amount Questioned</b>	

<b>Unspent</b>	<b>+</b>	<b>Questioned</b>	<b>=</b>	<b>Owed to CIWMB</b>
\$ 2,564.76	+	\$6,901.86	=	\$ 9,466.62 ***

The accompanying notes are an integral part of this statement.

\* Ruled as ineligible because it does not appear in the GL nor was any other back up provided.

\*\* These expenditures were moved to the UBG8 grant cycle because of the dates they occurred.

\*\*\* Grantee owes the CIWMB \$9,466.62 for the UBG7 grant cycle.

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# STATEMENT OF REVENUE AND EXPENDITURES

City of Fountain Valley  
Used Oil Recycling Block Grant UBG8-02-7984  
For the Period July 1, 2002 through June 30, 2005

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
<b>Revenue:</b>			
State Grant \$25,426.00			
Advanced	\$ 22,883.40	\$ 22,883.40	\$ -
Plus: Earned Interest	\$ -	\$ 504.99	\$504.99
Total Revenue	<u>\$ 22,883.40</u>	<u>\$ 23,388.39</u>	<u>\$504.99</u>
<b>Expenditures:</b>			
Residential Collection	\$ 523.40	\$ -	\$ 523.40 *
Temporary or Mobile Collection	\$ -	\$ -	\$ -
Publicity and Education	\$ 9,798.02	\$ 5,577.85 ***	\$ 4,220.17 *
Personnel	\$ 2,180.16	\$ -	\$ 2,180.16 *
Storm-Water Mitigation	\$ 11,512.09	\$ 4,342.73 ****	\$ 7,169.36 *
Total Expenditures	<u>\$ 24,013.67</u>	<u>\$ 9,920.58</u>	<u>\$ 14,093.09</u>
<b>Excess of Revenue over Expenditures</b>	<u>\$ (1,130.27)</u>	<u>\$ 13,467.81</u>	
			<u>\$14,598.08</u>
		<b>Total Amount Questioned</b>	

<b>Unspent</b>	<b>+</b>	<b>Questioned</b>	<b>=</b>	<b>Owed to CIWMB</b>
\$ (1,130.27)	+	\$14,598.08	=	\$ 13,467.81

<b>Grant Funds That Need to be Repaid</b>	\$13,467.81
- \$4,800.00 Moved from UBG7	
- \$489.45 Moved from UBG7	
- \$1,412.33 **	
- \$504.99 **	
<b>Repayment Due to CIWMB</b>	<u>\$6,261.04 *****</u>

The accompanying notes are an integral part of this statement.

\* Unable to verify expenses in City's general ledger (GL).

\*\* Grantee has previously sent a payment to cover these amounts.

\*\*\* Of the \$9,798.02 claimed for Publicity and Education, \$6,227.69 did not appear on the GL. However, the GL did disclose \$5,577.85 of eligible costs, \$3,570.33 (\$9,978.02 less \$6,627.69) which was claimed and \$2007.52 which was not claimed. The audit allowed these unclaimed costs.

\*\*\*\* Of the \$11,512.09 claimed for Storm-Water Mitigation, \$9,512.04 did not appear in the City's GL. However, the GL did disclose \$4,342.73 of eligible costs, \$2,000.05 (\$11,512.09 less 9,512.04) which was claimed, and \$2,342.68 which was not claimed. The audit allowed these unclaimed costs.

\*\*\*\*\* Grantee owes the CIWMB \$6,261.04 for the UBG8 grant cycle.

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## NOTES TO THE STATEMENT OF REVENUE AND EXPENDITURES

**City of Fountain Valley**  
**Used Oil Recycling Block Grant UBG6-00-3984, UBG7-01-5984 and UBG8-02-7984**  
**For the Combined Period of July 1, 2000 through June 30, 2005**

**Note 1 Description of the Reporting Entity**

The City of Fountain Valley (City) was incorporated in 1957 in Orange County, California. It is an urban community located between Los Angeles and San Diego. It is noted for nearby attractions like Disneyland and Knott's Berry Farm. City is a classic bedroom community with blooming commercial innovations but little industrial production of its own. The limited agricultural production consists of several fields of strawberries. It is also the home to the national headquarters of Hyundai Motor Company and the global headquarters of memory chip manufacturer Kingston Technologies. City utilizes the Council-Manager type of government and employs 257 full-time employees. The Public Works Department has general responsibility for the Used Oil Recycling Block grants.

**Note 2 Program Information**

The California Integrated Waste Management Board (CIWMB) administers the California Oil Recycling Enhancement Act, which includes the disbursement of Used Oil Block Grants (UBG) from the Used Oil Recycling Fund.

The Legislature enacted the California Oil Recycling Enhancement Act (Public Resources Code Section 48600 – 48691) to reduce the illegal disposal of used oil, and to recycle and reclaim used oil to the greatest extent possible. This was done in order to recover valuable natural resources and to avoid damage to the environment and threats to public health. The UBG program awards grants to local agencies which use the funds to implement used oil collection programs.

**Note 3 Descriptions of Used Block Grants**

City received three grant awards in the amounts of \$19,604 for UBG6-00-3984, \$17,982 for UBG7-01-5984 and \$25,426 for UBG8-02-7984, to provide opportunities for the collection of used oil and filters. The grant terms covered the overall period July 1, 2000 through June 30, 2005.

City's primary goals for the Used Oil Block Grants were to: (a) Provide curbside collection and door-to-door collections; (b) Advertise and support the Orange County Hazardous Waste Collection Centers; (c) Provide public out reach via The Fountain Pen (City's Newsletter); and (d) to achieve these goals through the public education direct-mail fliers.

#### **Note 4 Summary of Significant Accounting Policies**

##### **A. Basis of Presentation**

The Statements presented in this report were prepared from City's accounts and financial transactions. The Statements summarize revenues and expenditures recorded by City during the reporting periods referenced in Note 3. It is further noted that City did not record the financial transactions in accordance with the Terms and Conditions of the Grant Agreement for UBG6-00-3984, UBG7-01-5984, and UBG8-02-7984, which contains guidance for the grant. When City does not perform periodic reconciliation of the grant general ledger, City risks duplicate billing or the misstatement of reported and claimed expenditures.

The Statements summarize City's transactions pertaining to UBG6-00-3984, UBG7-01-5984, and UBG8-02-7984. They are not intended to represent all of City's financial activities.

##### **B. Basis of Accounting**

City's accounts are maintained on the modified accrual basis and in accordance with the principles of fund accounting. Under the modified accrual basis, revenues are recorded as they become measurable and available, and expenditures are recorded at the time the liabilities are incurred.

#### **Note 5 Grant Fund Expenditure**

During the performance of this audit, we observed that City does not govern its Used Oil Recycling Block Grant Program in accordance with the Terms and Conditions or the Procedures and Requirements of the Grant Agreement. Specifically, we noted that for the combined period July 1, 2000 through June 30, 2005, covering the UBG6-00-3984, UBG7-01-5984 and UBG8-02-7984 grants; City did not fully expend their block grant funding.



## **FINDINGS AND RECOMMENDATIONS**

During our audit of grants UBG6-00-3984, UBG7-01-5984 and UBG8-02-7984, we identified reportable internal control and compliance issues requiring corrective action. The following recommendations, if implemented, will improve the City of Fountain Valley's (City) fiscal control over grant funds.

### **Finding 1      Inadequate Record Keeping and Questioned Costs**

Condition:      City did not adequately separate expended funds and record its Used Oil Block Grants expenditures for UBG6-00-3984, UBG7-01-5984 and UBG8-02-7984. Specifically:

#### **UBG6-00-3984**

City was advanced \$17,643.60. CIWMB invoiced City \$14,888.60 for repayment of unspent funds plus an additional \$1,184.30 for unexpended interest earned on the unexpended grant dollars. City paid both invoices in full. They stated in a letter dated January 12, 2005, that their interest should have been \$374.30 instead of \$1,184.30. City claimed \$10,467.96 of expenditures but the final audit disclosed that the general ledger did not substantiate this claim. The actual audited expense for this grant was \$2,617.94. With respect to City's claim that interest was lower, their 6<sup>th</sup> Cycle Interest Calculation Worksheet did not support their assertion. Therefore, City should remit to CIWMB an additional \$137.06 (\$16,209.96 excess revenue over expenditures less \$14,888.60 and \$1,184.30 previous remittances) for unspent grant funds.

#### **UBG7-01-5984**

City was awarded \$17,982.00 of which \$16,183.80 was advanced. City claimed expenditures in the amount of \$13,619.04. However, City did not adequately reconcile their general ledger revenues and expenditures. Specifically, their accounting records and documentation indicated that the actual audited expenses were \$7,429.59. Prior to the final audit, CIWMB had invoiced City \$17,982.00 for grant funds and \$535.01 for accrued interest. These invoices were incorrect and consequently were never repaid. An audit of City's accounting records of actual expenses disclosed that City should have been invoiced \$9,466.62 (\$16,183.80 advanced less \$7,429.59 actual audited expense). Therefore, City's remittance to CIWMB should be for \$9,466.62 (includes \$712.41 of accrued interest, see finding 2).

#### **UBG8-02-7984**

City was awarded \$25,426 of which \$22,883.40 was advanced. They claimed expenditures in the amount of \$24,013.67. However, City did not adequately reconcile their general ledger revenues and expenditures.

Specifically, their accounting records and documentation indicated that the actual expenses were \$15,210.03 (\$9,920.58 actual audited expense plus \$4,800 and 489.45 brought forward from UBG7). Prior to the final audit, CIWMB had invoiced City \$1,412.33 for unspent advanced funds plus \$504.99 for accrued interest. City paid both invoices in full. An audit of City's accounting records of actual expenses disclosed that City should have been invoiced \$8,178.36 (\$23,388.39 total revenue less \$15,210.030 actual expense) instead of the \$1,917.32 previous remittance. As a result, City's remittance to CIWMB should be for an additional \$6,261.04 (\$8,178.36 correct invoice amount less \$1,917.32 previous remittance).

**Criteria:** The Procedures and Requirements for the Used Oil Recycling Block Grant's, Sixth, Seventh, and Eighth Cycles all state that each Used Oil Block Grant Cycle must be tracked and accounted for separately. Grantees are responsible for maintaining ALL grant related expenditure documentation at the local level. And, the Grantees must maintain organized and accurate grant records that follow generally accepted accounting principles that provide an audit trail.

**Recommendations:**

- For UBG6-00-3984, City should remit an additional \$137.06 to CIWMB.
- For UBG7-01-5984, City should remit \$9,466.62 to CIWMB (includes \$712.41 for interest accrual, see finding 2).
- For UBG8-02-7984, City should remit an additional \$6,261.04 to CIWMB.
- Ensure that all future claimed costs are in compliance with the grant agreements, tracked and adequately supported as well as documented and accounted for separately in City's general ledger for each grant cycle.
- Regularly monitor and reconcile the grant expenditures posted to the general ledger.

**Finding 2 Interest Earned on Grant Funds**

**UBG7-01-5984**

**Condition:** As detailed in Finding 1, City has expended costs which are ineligible for grant participation. City did not report to CIWMB that \$712.41 in accrued interest had been earned on the advanced grant funds.

**Criteria:** Used Oil Recycling Block Grant, Seventh Cycle, Chapter 8 – Exhibit B5 - Expenditure Itemization Summary (EIS), states that Interest accrued must be accounted for in each EIS. Any unused interest accrued must be returned to the Board at the end of the grant term.

**Recommendations:**

City should remit \$712.41 to CIWMB for interest earned on advanced grant funds (this amount is already included in Finding 1 for UBG7).

**Finding 3 Late Submittal of Progress Reports**

**Condition:** City did not submit progress reports to CIWMB on a timely basis.

- a. For UBG6-00-3984 City completed five of the required six reports.
- b. For UBG7-01-5984, even after the reporting requirements for grantees receiving less than \$20,000 was reduced, City submitted only three of the required six semi-annual progress reports.
- c. For UBG8-02-7784, City submitted only one of the required six reports due.

**Criteria:** Used Oil Recycling Block Grant, for Sixth, and Seventh Cycle, Procedures and Requirements, Reporting Sections, states that a progress report must be submitted with each payment request. At a minimum, a progress report must be submitted every six months.

The Eighth cycle Procedures and Requirements state Grantees are required to submit Progress Reports on February 15<sup>th</sup> and August 15<sup>th</sup> of each year demonstrating program progress and how they have spent their Block Grant funds.

**Recommendation:**

Submit timely progress reports. Without timely progress reports, CIWMB is not properly informed of City's progress throughout the project.



## **City of Fountain Valley's RESPONSE**

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As of today, June 24, 2008, we have not received a response from the City of Fountain Valley. Therefore, we have decided to print the final report without a response.





State of California  
California Integrated Waste Management Board

Invoice #: 7301-100-2007

Date: 06/24/2008

City of Fountain Valley  
Mr. William R. Ault  
Director of Public Works  
10200 Slater Avenue  
Fountain Valley, CA 92708-4736

Make Checks Payable To:  
CA Integrated Waste Management Board  
Accounting  
1001 "I" Street, P.O. Box 4025  
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An Audit of the City of Fountain Valley disclosed that in addition to the \$14,888.60 the City has already paid for UBG6-00-3984 (Invoice 212-100-2002), the City still owes CIWMB an additional \$137.06 for unexpended grant funds for the grant period July 1, 2000 through June 30, 2003.			137.06
Date Due: 07/24/2008		Total Amount Due:		137.06

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2007 ABATEMENT 1000/75100/580200

#2696







State of California  
California Integrated Waste Management Board

Invoice #: 7299-100-2007

Date: 06/24/2008

City of Fountain Valley  
Mr. William R. Ault  
Director of Public Works  
10200 Slater Avenue  
Fountain Valley, CA 92708-4736

Make Checks Payable To:  
CA Integrated Waste Management Board  
Accounting  
1001 "I" Street, P.O. Box 4025  
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An Audit of the City of Fountain Valley's Used Oil Recycling Block Grant UBG7-01-5984, disclosed that the City must reimburse the CIWMB \$712.41 for interest earned on advanced grant funds for the grant period of July 1, 2001 through June 30, 2004.			712.41
Date Due: 07/24/2008				Total Amount Due: 712.41

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2007 REVENUE 1000/80100/161400-60

#2694





State of California  
California Integrated Waste Management Board

Invoice #: 7298-100-2007

Date: 06/24/2008

City of Fountain Valley  
Mr. William R. Ault  
Director of Public Works  
10200 Slater Avenue  
Fountain Valley, CA 92708-4736

Make Checks Payable To:  
CA Integrated Waste Management Board  
Accounting  
1001 "I" Street, P.O. Box 4025  
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Fountain Valley's Used Oil Recycling Block Grant UBG7-01-5984, disclosed that the City must reimburse the CIWMB \$8,754.21 for unexpended Grant Funds for the grant period of July 1, 2001 through June 30, 2004.			8,754.21
Date Due: 07/24/2008				Total Amount Due: 8,754.21

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2007 ABATEMENT 1000/75100/580200

#2693





State of California  
California Integrated Waste Management Board

Invoice #: 7300-100-2007

Date: 06/24/2008

City of Fountain Valley  
Mr. William R. Ault  
Director of Public Works  
10200 Slater Avenue  
Fountain Valley, CA 92708-4736

Make Checks Payable To:  
CA Integrated Waste Management Board  
Accounting  
1001 "I" Street, P.O. Box 4025  
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Fountain Valley's Used Oil Recycling Block Grant UBG8-02-7984, disclosed that the City must reimburse the CIWMB an additional \$6,261.04 for unexpended Grant Funds for the grant period of July 1, 2002 through June 30, 2005.			6,261.04
Date Due: 07/24/2008				Total Amount Due: 6,261.04

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2007 ABATEMENT 1000/75100/580200

#2695

